

Exhibit D

March 30, 2007

Mr. Greg DeLuca
161 Morningside Drive
Milford, CT 06460

Dear Mr. DeLuca:

Please have this letter serve as our intention to assign Integrated Brands Dogsters license agreement to J&J Snacks Incorporated.

Please contact us at your earliest convenience to effect this assignment.

Cordially yours,

John LeSavage
VP Operations

cc Jack Hassid, Esq.
460 Park Avenue, 10th Fl.
New York, NY 10022